

**FISCAL MEMORANDUM
SB 3099 – HB 3517**

February 12, 2008

SUMMARY OF AMENDMENT (014047): Deletes the original language of the bill. Requires the approval of the city or county legislative body before a city or county collector of taxes may retain agents to identify non-compliant taxpayers.

FISCAL IMPACT OF ORIGINAL BILL:

Increase Local Revenue – Exceeds \$600,000/Permissive
Increase Local Expenditures – Exceeds \$600,000/Permissive

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

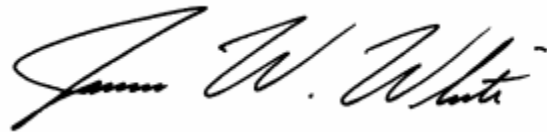
Unchanged from the original fiscal note.

Assumption applied to amendment:

- Requiring the approval of the city or county legislative body before retaining tax collection agents does not change the number of additional audits that may be authorized. Therefore, the fiscal impact is unchanged from the original fiscal note.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director

/kmc